Case 3:13-cv-00042-MMD-VPC Document 23 Filed 02/04/14 Page 1 of 2

Case 3:13-cv-00042-MMD-VPC Document 22 Filed 01/30/14 Page 1 of 2

1 2 3 4 5 6 7	KATHRYN KENEALLY Assistant Attorney General VIRGINIA CRONAN LOWE Trial Attorney, Tax Division U.S. Department of Justice P.O. Box 683 Ben Franklin Station Washington, D.C. 20044 Telephone: (202) 307-6484 email: virginiacronan.lowe@usdoj.gov Of Counsel: DANIEL BOGDEN	FILED RECEIVED SERVED ON COUNSEL/PARTIES OF RECORD FEB - 4 2014 CLERK US DISTRICT COURT DISTRICT OF NEVADA DEPUTY DEPUTY DEPUTY
8	United States Attorney	
9		
10	IN THE UNITED STATES DISTRICT COURT FOR THE	
11	DISTRICT OF NEVADA	
12		
13 14	UNITED STATES OF AMERICA) Plaintiff,	Civil No. 3:13-cv-00042-MMD-VPC
15	v.)	STIPULATION TO CONTINUE DEADLINES (Second Request) (And Proposed ORDER)
16 17	DAVID A. CATES, and) GISELA J. CATES,)	
18	Defendants.)	
	COMES now the plaintiff the United States	of Amorica, by and through its undersigned soungel, and
19	COMES now the plaintiff, the United States of America, by and through its undersigned counsel, and	
20	the defendants, David A. Cates and Gisela J. Cates, and hereby stipulate as follows:	
21	1. Pursuant to the Order entered December 5, 2013 (Doc. 21), the deadline to file dispositive motions	
,, l	is February 3, 2014, and if no dispositive motion is filed, the pretrial order is due by March 5, 2014. The	

is February 3, 2014, and if no dispositive motion is filed, the pretrial order is due by March 5, 2014. The parties stipulate that these deadlines be continued until June 30, 2014, and July 30, 2014, respectively.

2. The parties are currently working towards a resolution of this matter. Defendants David and Gisela

23

24

25

26

27

28

Cates are currently working towards a resolution of this matter. Detendants David and Gisela Cates are currently working with a lender (US Bank) to obtain financing in order to resolve this matter. In order to obtain funding, the lender required Mr. and Mrs. Cates to transfer the ownership of the property from the Cates Family Limited Partnership to David A. Cates and Gisela J. Cates. Mr. and Mrs. Cates have

Case 3:13-cv-00042-MMD-VPC Document 23 Filed 02/04/14 Page 2 of 2

Case 3:13-cv-00042-MMD-VPC Document 22 Filed 01/30/14 Page 2 of 2

made the required transfer and recorded it with the Elko County Recorder. However, they now have to wait 120 days to resubmit their application to the lender.

- 3. On January 29, 2014, the undersigned counsel for the United States spoke with the lending officer with regard to this matter. The lending officer confirmed the information set forth above, in paragraph 2, and stated that she was continuing to work with Mr. and Mrs. Cates on obtaining the funding, and that once the application was resubmitted at the end of the 120 day period it may take up to 45 days to finalize.
- 3. In consideration of the above, the parties respectfully request that the current deadlines set forth in paragraph 1, above, be continued until June 30, 2014 and July 30, 2014, respectively, so that the parties may work to resolve this matter. The parties make this motion in good faith and for the purpose of attempting to resolve this matter, and not for purposes of delay.

WHEREFORE, the parties request that the dispositive motion deadline be continued until June 30, 2014, and if no dispositive motion is filed the pretrial order be due July 30, 2014.

Respectfully submitted this 30th day of January, 2014.

KATHRYN KENEALLY Assistant Attorney General

15

16

17

18

19

20

21

22

1

2

3

4

5

6

7

8

9

10

11

12

13

14

/s/ Virginia Cronan Lowe VIRGINIA CRONAN LOWE

Trial Attorney, Tax Division U.S. Department of Justice

Post Office Box 683 Ben Franklin Station

Washington, D.C. 20044 Telephone: (202) 307-6484

Of Counsel: DANIEL BOGDEN

United States Attorney

February 4, 2014

23

24

25 26

27

28

/s/ David A. Cates DAVID A. CATES

<u>/s/ Gisela J. Cates</u> GISELA J. CATES

2726 Shadow Ridge Drive Elko, NV 89801

Telephone: 775-778-9902

IT IS SO ORDERED.

LERIE P. COOKE

United States Magistrate Judge

- 2 -